IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

FRIDAY, THE 16TH MARCH 2007 / 25TH PHALGUNA 1928

WP(C).No. 4674 of 2007(F)

PETITIONER:

M/S.NABEEL TRADING COMPANY,
REPRESENTED BY ITS MANAGING PARTNER
SRI.T. ABDULLA, S/O. ABDUL RAHIMAN,
THANIYULLATHIL HOUSE, P.O.PUTHUR,
VATAKARA, KOZHIKODE.

BY ADV. SRI.E.P.GOVINDAN

RESPONDENTS:
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1. ADDITIONAL SALES TAX OFFICER III,
COMMERCIAL TAXES, VATAKARA,
KOZHIKODE DISTRICT.

2. TAHSILDAR (R.R.) VATAKARA TALUK,
KOZHIKODE DISTRICT.

3. STATE OF KERALA, REPRESENTED BY
SECRETARY, TAXES DEPARTMENT,
GOVERNMENT SECRETARIAT, TRIVANDRUM.

BY GOVERNMENT PLEADER SRI.MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 16/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX:

PETITIONER'S EXHIBITS:

EXT.P1-TRUE COPY OF THE NOTICE DATED 6-1-2007 ISSUED BY THE SECOND RESPONDENT TO THE PETITIONER.

EXT,.P2- TRUE COPY OF THE ASSESSEMNT ORDER DATED 23-10-2001 PASSED BY THE FIRST RESPONDENT.

EXT.P3-TRUE COPY OF THE APPELLATE ORDER DATED 27-11-2002 IN STA 755 OF 2002 BY THE APPELLATE ASSISTANT COMMISSIONER, KANNUR.

EXT.P4- TRUE COPY OF FORM 25 (A) TO (N) DECLARATIONS.

K.BALAKRISHNAN NAIR, J.

W.P.(C).No.4674 of 2007-F

Dated this the 16th day of March, 2007

JUDGMENT

The petitioner has approached this Court challenging Ext.P1 notice directing it to pay the K.G.S.T arrears due for the year 1997-98. The petitioner points out that the assessment for the said year has been set aside by the appellate authority by Ext.P3 order. Unless a fresh assessment order is passed, further recovery is impermissible, it is submitted.

2. I heard the learned Government Pleader.

3. Going by Ext.P1 it would appear that the recovery sought to be made is the amount due under Ext.P2. Accordingly, it is ordered that further recovery pursuant to Ext.P1 shall not be made until revised assessment order is passed in the light of Ext.P3 appellate order. The assessing authority shall pass fresh assessment order as expeditiously as possible. The petitioner shall co-operate with the assessing authority to finalise the assessment.

The Writ Petition is disposed of as above.

K.BALAKRISHNAN NAIR, JUDGE.

MS